

### **103 KAR 30:290. Security lighting.**

RELATES TO: KRS 139.010, 139.200, 139.310, 139.330, 139.470

STATUTORY AUTHORITY: KRS 131.130(1)

NECESSITY, FUNCTION, AND CONFORMITY: KRS 131.130(1) authorizes the Department of Revenue to promulgate administrative regulations necessary for the administration and enforcement of all tax laws in Kentucky. This administrative regulation establishes requirements for the sale of security lighting to residential or commercial customers.

Section 1. Gross receipts from the sale of security lighting by utility companies for residential use shall be considered a sale of electricity exempt from the sales and use tax under the provisions of KRS 139.470(8).

Section 2. Gross receipts from the sale of security lighting by utility companies for commercial customers, or common areas, shall be subject to the sales and use tax unless another exemption pursuant to KRS Chapter 139 is applicable.

Section 3. The utility company shall be subject to sales and use tax on the cost of the poles, light fixtures, and other materials utilized in providing security lighting.

Section 4. (1) This administrative regulation shall replace Revenue Policy 51P265.

(2) Revenue Policy 51P265 is hereby rescinded and shall be null, void, and unenforceable. (33 Ky.R. 2816; 3158; eff. 5-4-2007; TAm eff. 6-22-2016.)